



**CARROLL COUNTY, MISSOURI  
TWO YEARS ENDED DECEMBER 31, 2002**

**From The Office Of State Auditor  
Claire McCaskill**

**Report No. 2003-94  
September 26, 2003  
[www.auditor.state.mo.us](http://www.auditor.state.mo.us)**

**AUDIT REPORT**



Office Of The  
State Auditor Of Missouri  
Claire McCaskill

September 2003

**IMPORTANT:** The Missouri State Auditor is required by Missouri law to conduct audits only once every four years in counties, like Carroll, which do not have a county auditor. However, to assist such counties in meeting federal audit requirements, the State Auditor will also provide a financial and compliance audit of various county operating funds every two years. This voluntary service to Missouri counties can only be provided when state auditing resources are available and it does not interfere with the State Auditor's constitutional responsibility of auditing state government.

Once every four years, the State Auditor's statutory audit will cover additional areas of county operations, as well as the elected county officials, as required by Missouri's Constitution.

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This audit of Carroll County included additional areas of county operations, as well as the elected county officials. The following concerns were noted as part of the audit:

- Disbursements were made in excess of approved budgets for various funds.
- A sales tax was passed for 911 emergency services in April 2002 and a 911 board was appointed in June 2002. Although the board had revenues of \$86,801 and expenditures of \$68,830, a budget was not prepared for the year ended December 31, 2002.
- The Ex Officio County Collector's bond for the term of April 2001 through March 2005 is less than required by state law.
- The Sheriff does not maintain adequate inventory records related to commissary items and seized property items. In addition, receipts are not deposited on a timely basis and the method of payment is not consistently recorded on the receipt slips issued.

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YELLOW SHEET

CARROLL COUNTY, MISSOURI

TABLE OF CONTENTS

	<u>Page</u>
<hr/> <b>FINANCIAL SECTION</b> <hr/>	
State Auditor's Reports: .....	2-6
Financial Statements and Supplementary Schedule of Expenditures of Federal Awards.....	3-4
Compliance and Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i> .....	5-6
Financial Statements: .....	7-20
<u>Exhibit</u>	<u>Description</u>
	Statement of Receipts, Disbursements, and Changes in Cash - Various Funds
A-1	Year Ended December 31, 2002 .....8
A-2	Year Ended December 31, 2001 .....9
B	Comparative Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual - Various Funds, Years Ended December 31, 2002 and 2001..... 10-20
Notes to the Financial Statements.....	21-24
Supplementary Schedule: .....	25-28
Schedule of Expenditures of Federal Awards, Years Ended December 31, 2002 and 2001 .....	26-28
Notes to the Supplementary Schedule .....	29-31
<hr/> <b>FEDERAL AWARDS - SINGLE AUDIT SECTION</b> <hr/>	
State Auditor's Report:.....	33-35
Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance With OMB Circular A-133 .....	34-35
Schedule:.....	36-38
Schedule of Findings and Questioned Costs (Including Management's Plan for Corrective Action), Years Ended December 31, 2002 and 2001 .....	37-38

CARROLL COUNTY, MISSOURI

TABLE OF CONTENTS

	<u>Page</u>
<u>FEDERAL AWARDS - SINGLE AUDIT SECTION</u>	
Section I - Summary of Auditor's Results .....	37
Section II - Financial Statement Findings .....	38
Section III - Federal Award Findings and Questioned Costs .....	38
Follow-Up on Prior Audit Findings for an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i> .....	39-40
Summary Schedule of Prior Audit Findings in Accordance With OMB Circular A-133 .....	41-42
<u>MANAGEMENT ADVISORY REPORT SECTION</u>	
Management Advisory Report - State Auditor's Findings.....	44-50
<u>Number</u>	<u>Description</u>
1.	Budgetary Practices .....
2.	Ex Officio County Collector's Bond Coverage.....
3.	Sheriff's Accounting Procedures.....
	46
	47
	48
Follow-Up on Prior Audit Findings.....	51-57
<u>STATISTICAL SECTION</u>	
History, Organization, and Statistical Information.....	59-62

## FINANCIAL SECTION

## State Auditor's Reports



**CLAIRE C. McCASKILL**  
**Missouri State Auditor**

**INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL  
STATEMENTS AND SUPPLEMENTARY SCHEDULE OF  
EXPENDITURES OF FEDERAL AWARDS**

To the County Commission  
and  
Officeholders of Carroll County, Missouri

We have audited the accompanying Statements of Receipts, Disbursements, and Changes in Cash - Various Funds and Comparative Statement of Receipts, Disbursements, and Changes in Cash - Budget and Actual - Various Funds of Carroll County, Missouri, as of and for the years ended December 31, 2002 and 2001. These financial statements are the responsibility of the county's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1 to the financial statements, these financial statements were prepared on the cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the receipts, disbursements, and changes in cash of various funds of Carroll County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county as of and for the years ended December 31, 2002 and 2001, on the basis of accounting discussed in Note 1.

In accordance with *Government Auditing Standards*, we also have issued our report dated June 12, 2003, on our consideration of the county's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

The accompanying History, Organization, and Statistical Information is presented for informational purposes. This information was obtained from the management of Carroll County, Missouri, and was not subjected to the auditing procedures applied in the audit of the financial statements referred to above.



Claire McCaskill  
State Auditor

June 12, 2003 (fieldwork completion date)

The following auditors participated in the preparation of this report:

Director of Audits:	Thomas J. Kremer, CPA
Audit Manager:	Jeannette Eaves, CPA
In-Charge Auditor:	Gary Boehmer, CPA
Audit Staff:	Liang Xu
	Roberta Bledsoe





**CLAIRE C. McCASKILL**  
**Missouri State Auditor**

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the County Commission  
and  
Officeholders of Carroll County, Missouri

We have audited the financial statements of various funds of Carroll County, Missouri, as of and for the years ended December 31, 2002 and 2001, and have issued our report thereon dated June 12, 2003. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the financial statements of various funds of Carroll County, Missouri, are free of material misstatement, we performed tests of the county's compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance which are described in the accompanying Management Advisory Report.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements of various funds of Carroll County, Missouri, we considered the county's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition

in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted another matter involving the internal control over financial reporting which is described in the accompanying Management Advisory Report.

This report is intended for the information and use of the management of Carroll County, Missouri; federal awarding agencies and pass-through entities; and other applicable government officials. However, pursuant to Section 29.270, RSMo 2000, this report is a matter of public record and its distribution is not limited.

A handwritten signature in black ink, reading "Claire McCaskill". The signature is fluid and cursive, with the first name "Claire" and last name "McCaskill" clearly distinguishable.

Claire McCaskill  
State Auditor

June 12, 2003 (fieldwork completion date)

## Financial Statements

Exhibit A-1

CARROLL COUNTY, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - VARIOUS FUNDS  
YEAR ENDED DECEMBER 31, 2002

Fund	Cash, January 1	Receipts	Disbursements	Cash, December 31
General Revenue	\$ 316,864	1,199,442	1,148,179	368,127
Special Road and Bridge	810,827	2,092,208	2,444,184	458,851
Assessment	24,921	133,272	119,508	38,685
Law Enforcement Training	9,840	9,568	7,927	11,481
Prosecuting Attorney Training	229	2,288	1,657	860
Drainage District III	15,614	27,970	27,698	15,886
Sheriff Inmate	1,525	2,586	3,090	1,021
Special Sheriff	12,970	13,578	10,590	15,958
Johnson Grass	25,417	642	2,698	23,361
Law Library	2,343	5,706	348	7,701
Recorder's Preservation	11,225	4,614	3,589	12,250
Prosecuting Attorney Bad Check	10,837	8,187	7,201	11,823
Prosecuting Attorney Delinquent Tax	676	559	0	1,235
Children's Trust	3,710	516	0	4,226
Election Services	3,225	4,015	2,399	4,841
Courthouse Restoration	194,638	448,195	517,526	125,307
Focus on Kids	742	26	0	768
Tax Maintenance	0	1,050	61	989
Grant	0	9,000	9,000	0
Health Center	51,169	281,427	259,608	72,988
Senate Bill 40 Board	2,491	126,358	126,861	1,988
Recorder's Fund 288	1,076	0	1,076	0
Associate Division Interest	477	261	0	738
Circuit Clerk Interest	4,657	973	4,113	1,517
Law Enforcement Training-POST	0	2,013	1,369	644
Enhanced 911 Board	0	86,801	68,830	17,971
Total	\$ 1,505,473	4,461,255	4,767,512	1,199,216

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit A-2

CARROLL COUNTY, MISSOURI  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - VARIOUS FUNDS  
YEAR ENDED DECEMBER 31, 2001

Fund	Cash, January 1	Receipts	Disbursements	Cash, December 31
General Revenue	\$ 274,586	1,176,293	1,134,015	316,864
Special Road and Bridge	698,238	1,756,048	1,643,459	810,827
Assessment	17,115	132,505	124,699	24,921
Law Enforcement Training	9,469	6,080	5,709	9,840
Prosecuting Attorney Training	63	1,562	1,396	229
Drainage District III	17,947	25,940	28,273	15,614
Sheriff Inmate	3,794	2,637	4,906	1,525
Special Sheriff	5,869	11,971	4,870	12,970
Johnson Grass	26,309	1,335	2,227	25,417
Law Library	820	2,077	554	2,343
Recorder's Preservation	10,272	4,534	3,581	11,225
Prosecuting Attorney Bad Check	15,774	18,975	23,912	10,837
Prosecuting Attorney Delinquent Tax	726	23	73	676
Children's Trust	3,299	411	0	3,710
Election Services	1,160	4,325	2,260	3,225
Courthouse Restoration	46,428	297,349	149,139	194,638
Focus on Kids	648	94	0	742
Health Center	71,727	269,577	290,135	51,169
Senate Bill 40 Board	1,869	122,409	121,787	2,491
Recorders's Fund 288	0	1,076	0	1,076
Associate Division Interest	1,227	466	1,216	477
Probate Division Interest	62	17	79	0
Circuit Clerk Interest	3,654	1,900	897	4,657
Total	\$ 1,211,056	3,837,604	3,543,187	1,505,473

The accompanying Notes to the Financial Statements are an integral part of this statement.

## Exhibit B

## CARROLL COUNTY, MISSOURI

## COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - VARIOUS FUND

Year Ended December 31,						
2002			2001			
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	
<b>TOTALS - VARIOUS FUNDS</b>						
RECEIPTS	\$ 4,185,490	4,372,441	186,951	3,854,531	3,837,604	(16,927)
DISBURSEMENTS	5,284,468	4,697,313	587,155	3,958,428	3,543,187	415,241
RECEIPTS OVER (UNDER) DISBURSEMENTS	(1,098,978)	(324,872)	774,106	(103,897)	294,417	398,314
CASH, JANUARY 1	1,505,371	1,505,473	102	1,229,996	1,211,056	(18,940)
CASH, DECEMBER 31	406,393	1,180,601	774,208	1,126,099	1,505,473	379,374
<b>GENERAL REVENUE FUND</b>						
RECEIPTS						
Property taxes	333,300	330,726	(2,574)	313,553	332,574	19,021
Sales and use taxes	312,500	319,826	7,326	275,000	329,717	54,717
Intergovernmental	37,065	53,245	16,180	49,893	52,516	2,623
Charges for services	404,450	392,442	(12,008)	475,660	396,981	(78,679)
Interest	16,500	18,759	2,259	16,000	16,758	758
Other	29,573	50,103	20,530	15,838	14,453	(1,385)
Transfers in	33,000	34,341	1,341	30,465	33,294	2,829
Total Receipts	1,166,388	1,199,442	33,054	1,176,409	1,176,293	(116)
DISBURSEMENTS						
County Commission	100,931	99,359	1,572	87,057	100,761	(13,704)
County Clerk	76,624	70,533	6,091	85,022	85,021	1
Elections	115,151	79,605	35,546	90,340	62,584	27,756
Buildings and ground:	76,939	70,555	6,384	89,878	64,897	24,981
Employee fringe benefit:	160,429	154,542	5,887	164,800	152,133	12,667
County Treasurer and Ex Officio County Collector	66,858	66,190	668	63,716	62,878	838
Circuit Clerk and Ex Officio Recorder of Deeds	26,714	26,768	(54)	42,180	24,171	18,009
Associate Circuit (Probate)	9,895	6,289	3,606	8,095	7,719	376
Court administration	1,900	1,449	451	1,500	1,174	326
Court Reporter	1,800	134	1,666	1,820	775	1,045
Public Administrator	31,672	14,622	17,050	26,568	33,668	(7,100)
Sheriff	302,474	301,356	1,118	298,287	238,990	59,297
Jail	91,052	97,171	(6,119)	200,601	132,093	68,508
Prosecuting Attorney	80,263	77,519	2,744	92,003	83,851	8,152
Juvenile Officer	13,982	4,614	9,368	13,982	6,436	7,546
County Coroner	13,833	12,517	1,316	11,643	13,767	(2,124)
Public health and welfare services	4,900	5,012	(112)	18,040	4,875	13,165
Other	59,463	52,388	7,075	56,610	55,407	1,203
Transfers out	0	7,556	(7,556)	0	2,815	(2,815)
Emergency Function	35,000	0	35,000	36,000	0	36,000
Total Disbursements	1,269,880	1,148,179	121,701	1,388,142	1,134,015	254,127
RECEIPTS OVER (UNDER) DISBURSEMENTS	(103,492)	51,263	154,755	(211,733)	42,278	254,011
CASH, JANUARY 1	316,888	316,864	(24)	274,586	274,586	0
CASH, DECEMBER 31	213,396	368,127	154,731	62,853	316,864	254,011

## Exhibit B

## CARROLL COUNTY, MISSOURI

## COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - VARIOUS FUND

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b><u>SPECIAL ROAD AND BRIDGE FUND</u></b>						
RECEIPTS						
Property taxes	61,000	61,267	267	60,500	60,303	(197)
Intergovernmental	1,678,000	1,772,830	94,830	1,420,000	1,558,439	138,439
Charges for services	24,000	29,728	5,728	20,000	24,361	4,361
Interest	25,000	25,278	278	35,000	30,648	(4,352)
Other	0	9,941	9,941	30,000	6,071	(23,929)
Transfers in	175,000	193,164	18,164	250,000	76,226	(173,774)
Total Receipts	1,963,000	2,092,208	129,208	1,815,500	1,756,048	(59,452)
DISBURSEMENTS						
Salaries	172,811	157,112	15,699	136,424	138,686	(2,262)
Employee fringe benefit	52,270	49,446	2,824	40,830	41,479	(649)
Supplies	1,960	13,595	(11,635)	1,870	1,832	38
Mileage and training	6,200	5,433	767	6,000	6,997	(997)
Insurance	13,000	11,457	1,543	13,000	12,971	29
Road and bridge materials	463,190	457,770	5,420	461,740	462,278	(538)
Equipment repairs	109,500	79,030	30,470	46,500	45,095	1,405
Rentals	9,000	5,215	3,785	6,500	6,123	377
Construction, repair, and maintenance	1,885,500	1,631,681	253,819	885,000	896,498	(11,498)
Other	2,580	3,346	(766)	1,700	1,500	200
Transfers out	30,000	30,099	(99)	30,000	30,000	0
Total Disbursements	2,746,011	2,444,184	301,827	1,629,564	1,643,459	(13,895)
RECEIPTS OVER (UNDER) DISBURSEMENTS	(783,011)	(351,976)	431,035	185,936	112,589	(73,347)
CASH, JANUARY 1	810,827	810,827	0	698,238	698,238	0
CASH, DECEMBER 31	27,816	458,851	431,035	884,174	810,827	(73,347)
<b><u>ASSESSMENT FUND</u></b>						
RECEIPTS						
Intergovernmental	131,073	129,904	(1,169)	128,260	128,407	147
Charges for services	600	648	48	300	365	65
Interest	1,700	2,327	627	1,700	1,586	(114)
Other	0	393	393	6,403	2,147	(4,256)
Total Receipts	133,373	133,272	(101)	136,663	132,505	(4,158)
DISBURSEMENTS						
Assessor	131,015	119,031	11,984	133,764	124,281	9,483
Transfers out	0	477	(477)	0	418	(418)
Total Disbursements	131,015	119,508	11,507	133,764	124,699	9,065
RECEIPTS OVER (UNDER) DISBURSEMENTS	2,358	13,764	11,406	2,899	7,806	4,907
CASH, JANUARY 1	24,921	24,921	0	17,115	17,115	0
CASH, DECEMBER 31	27,279	38,685	11,406	20,014	24,921	4,907

## Exhibit B

## CARROLL COUNTY, MISSOURI

## COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - VARIOUS FUND

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b><u>LAW ENFORCEMENT TRAINING FUND</u></b>						
RECEIPTS						
Intergovernmental	930	0	(930)	750	929	179
Charges for services	2,002	1,636	(366)	1,775	2,002	227
Interest	75	0	(75)	250	70	(180)
Other	2,485	7,235	4,750	3,205	3,079	(126)
Transfers in	0	697	697	0	0	0
Total Receipts	5,492	9,568	4,076	5,980	6,080	100
DISBURSEMENTS						
Sheriff	7,050	6,811	239	7,450	5,639	1,811
Transfers out	0	1,116	(1,116)	0	70	(70)
Total Disbursements	7,050	7,927	(877)	7,450	5,709	1,741
RECEIPTS OVER (UNDER) DISBURSEMENTS	(1,558)	1,641	3,199	(1,470)	371	1,841
CASH, JANUARY 1	9,840	9,840	0	9,469	9,469	0
CASH, DECEMBER 31	8,282	11,481	3,199	7,999	9,840	1,841
<b><u>PROSECUTING ATTORNEY TRAINING FUND</u></b>						
RECEIPTS						
Charges for services	400	967	567	400	562	162
Other	0	321	321	0	0	0
Transfers in	1,000	1,000	0	1,000	1,000	0
Total Receipts	1,400	2,288	888	1,400	1,562	162
DISBURSEMENTS						
Prosecuting Attorney	1,403	1,657	(254)	1,400	1,395	5
Transfers out	0	0	0	0	1	(1)
Total Disbursements	1,403	1,657	(254)	1,400	1,396	4
RECEIPTS OVER (UNDER) DISBURSEMENTS	(3)	631	634	0	166	166
CASH, JANUARY 1	229	229	0	63	63	0
CASH, DECEMBER 31	226	860	634	63	229	166



## Exhibit B

## CARROLL COUNTY, MISSOURI

## COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - VARIOUS FUND

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b><u>DRAINAGE DISTRICT III FUND</u></b>						
RECEIPTS						
Property taxes	24,000	24,176	176	24,000	24,655	655
Interest	1,000	1,263	263	1,600	1,285	(315)
Other	0	2,531	2,531	0	0	0
Total Receipts	25,000	27,970	2,970	25,600	25,940	340
DISBURSEMENTS						
Office expenditures	300	246	54	285	246	39
Contract labor	30,000	27,400	2,600	26,900	26,900	0
Other	0	52	(52)	0	0	0
Transfers out	1,000	0	1,000	1,100	1,127	(27)
Total Disbursements	31,300	27,698	3,602	28,285	28,273	12
RECEIPTS OVER (UNDER) DISBURSEMENTS	(6,300)	272	6,572	(2,685)	(2,333)	352
CASH, JANUARY 1	15,614	15,614	0	17,947	17,947	0
CASH, DECEMBER 31	9,314	15,886	6,572	15,262	15,614	352
<b><u>SHERIFF INMATE FUND</u></b>						
RECEIPTS						
Charges for services	2,500	2,518	18	2,000	2,541	541
Interest	100	68	(32)	0	96	96
Total Receipts	2,600	2,586	(14)	2,000	2,637	637
DISBURSEMENTS						
Inmate supplies	3,300	3,090	210	5,794	4,906	888
Total Disbursements	3,300	3,090	210	5,794	4,906	888
RECEIPTS OVER (UNDER) DISBURSEMENTS	(700)	(504)	196	(3,794)	(2,269)	1,525
CASH, JANUARY 1	1,525	1,525	0	3,794	3,794	0
CASH, DECEMBER 31	825	1,021	196	0	1,525	1,525
<b><u>SPECIAL SHERIFF FUND</u></b>						
RECEIPTS						
Charges for services	11,700	13,091	1,391	10,100	11,696	1,596
Interest	275	487	212	250	275	25
Total Receipts	11,975	13,578	1,603	10,350	11,971	1,621
DISBURSEMENTS						
Office equipment	9,000	5,092	3,908	5,300	1,804	3,496
Mobilfone	1,930	1,928	2	2,500	1,928	572
Other	322	3,570	(3,248)	2,000	1,138	862
Total Disbursements	11,252	10,590	662	9,800	4,870	4,930
RECEIPTS OVER (UNDER) DISBURSEMENTS	723	2,988	2,265	550	7,101	6,551
CASH, JANUARY 1	12,970	12,970	0	5,869	5,869	0
CASH, DECEMBER 31	13,693	15,958	2,265	6,419	12,970	6,551

## Exhibit B

## CARROLL COUNTY, MISSOURI

## COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - VARIOUS FUND

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b><u>JOHNSON GRASS FUND</u></b>						
RECEIPTS						
Property taxes	100	295	195	400	249	(151)
Interest	600	347	(253)	600	1,086	486
Total Receipts	700	642	(58)	1,000	1,335	335
DISBURSEMENTS						
Salaries	1,810	1,343	467	2,155	1,132	1,023
Chemicals	200	181	19	140	20	120
Equipment	300	0	300	250	0	250
Mileage and training	1,960	1,174	786	2,000	976	1,024
Advertising	50	0	50	100	23	77
Transfers out	0	0	0	0	76	(76)
Total Disbursements	4,320	2,698	1,622	4,645	2,227	2,418
RECEIPTS OVER (UNDER) DISBURSEMENTS	(3,620)	(2,056)	1,564	(3,645)	(892)	2,753
CASH, JANUARY 1	25,417	25,417	0	26,309	26,309	0
CASH, DECEMBER 31	21,797	23,361	1,564	22,664	25,417	2,753
<b><u>LAW LIBRARY FUND</u></b>						
RECEIPTS						
Charges for services	2,500	5,706	3,206	1,000	1,877	877
Transfers in	0	0	0	200	200	0
Total Receipts	2,500	5,706	3,206	1,200	2,077	877
DISBURSEMENTS						
Office expenditures	1,000	348	652	2,000	554	1,446
Total Disbursements	1,000	348	652	2,000	554	1,446
RECEIPTS OVER (UNDER) DISBURSEMENTS	1,500	5,358	3,858	(800)	1,523	2,323
CASH, JANUARY 1	2,343	2,343	0	820	820	0
CASH, DECEMBER 31	3,843	7,701	3,858	20	2,343	2,323

## Exhibit B

## CARROLL COUNTY, MISSOURI

## COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - VARIOUS FUND

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b><u>RECORDER'S PRESERVATION FUND</u></b>						
RECEIPTS						
Charges for service:	4,300	4,614	314	4,200	4,534	334
Total Receipts	4,300	4,614	314	4,200	4,534	334
DISBURSEMENTS						
Office expenditures:	3,600	3,589	11	3,600	3,581	19
Total Disbursements:	3,600	3,589	11	3,600	3,581	19
RECEIPTS OVER (UNDER) DISBURSEMENTS	700	1,025	325	600	953	353
CASH, JANUARY 1	11,225	11,225	0	10,272	10,272	0
CASH, DECEMBER 31	11,925	12,250	325	10,872	11,225	353
<b><u>PROSECUTING ATTORNEY BAD CHECK FUND</u></b>						
RECEIPTS						
Intergovernmental:	0	528	528	10,018	10,018	0
Charges for service:	6,000	7,659	1,659	6,000	8,957	2,957
Total Receipts	6,000	8,187	2,187	16,018	18,975	2,957
DISBURSEMENTS						
Office expenditures:	7,850	2,867	4,983	24,768	20,556	4,212
Mileage and training	6,200	2,560	3,640	3,000	1,573	1,427
Other	218	390	(172)	0	0	0
Transfers out	1,245	1,384	(139)	1,665	1,783	(118)
Total Disbursements:	15,513	7,201	8,312	29,433	23,912	5,521
RECEIPTS OVER (UNDER) DISBURSEMENTS	(9,513)	986	10,499	(13,415)	(4,937)	8,478
CASH, JANUARY 1	10,837	10,837	0	15,774	15,774	0
CASH, DECEMBER 31	1,324	11,823	10,499	2,359	10,837	8,478
<b><u>PROSECUTING ATTORNEY DELINQUENT TAX FUND</u></b>						
RECEIPTS						
Intergovernmental:	375	559	184	150	23	(127)
Total Receipts	375	559	184	150	23	(127)
DISBURSEMENTS						
Office expenditures:	300	0	300	150	73	77
Mileage and training	300	0	300	0	0	0
Office equipment	400	0	400	0	0	0
Total Disbursements:	1,000	0	1,000	150	73	77
RECEIPTS OVER (UNDER) DISBURSEMENTS	(625)	559	1,184	0	(50)	(50)
CASH, JANUARY 1	676	676	0	726	726	0
CASH, DECEMBER 31	51	1,235	1,184	726	676	(50)

## Exhibit B

## CARROLL COUNTY, MISSOURI

## COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - VARIOUS FUND

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b><u>CHILDREN'S TRUST FUND</u></b>						
RECEIPTS						
Charges for service:	300	380	80	550	295	(255)
Interest	0	136	136	0	116	116
Total Receipts	300	516	216	550	411	(139)
DISBURSEMENTS						
Domestic violence shelte:	0	0	0	0	0	0
Total Disbursement:	0	0	0	0	0	0
RECEIPTS OVER (UNDER) DISBURSEMENTS	300	516	216	550	411	(139)
CASH, JANUARY 1	3,710	3,710	0	3,299	3,299	0
CASH, DECEMBER 31	4,010	4,226	216	3,849	3,710	(139)
<b><u>ELECTION SERVICES FUND</u></b>						
RECEIPTS						
Charges for service:	3,750	1,128	(2,622)	2,373	1,538	(835)
Interest	50	130	80	0	72	72
Other	0	189	189	0	0	0
Transfers in	0	2,568	2,568	0	2,715	2,715
Total Receipts	3,800	4,015	215	2,373	4,325	1,952
DISBURSEMENTS						
Office expenditures:	4,000	45	3,955	1,000	1,760	(760)
Mileage and training	1,000	1,628	(628)	1,000	500	500
Other	500	726	(226)	0	0	0
Total Disbursement:	5,500	2,399	3,101	2,000	2,260	(260)
RECEIPTS OVER (UNDER) DISBURSEMENTS	(1,700)	1,616	3,316	373	2,065	1,692
CASH, JANUARY 1	3,225	3,225	0	1,160	1,160	0
CASH, DECEMBER 31	1,525	4,841	3,316	1,533	3,225	1,692

## Exhibit B

## CARROLL COUNTY, MISSOURI

## COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - VARIOUS FUND

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b><u>COURTHOUSE RESTORATION FUND</u></b>						
RECEIPTS						
Sales taxes	280,000	309,087	29,087	240,000	291,539	51,539
Intergovernmental	131,700	131,700	0	0	0	0
Interest	5,000	7,158	2,158	1,000	5,810	4,810
Other	0	250	250	0	0	0
Total Receipts	416,700	448,195	31,495	241,000	297,349	56,349
DISBURSEMENTS						
Courthouse renovation	350,000	325,864	24,136	30,000	61,098	(31,098)
Other	84,000	1,181	82,819	0	10,896	(10,896)
Transfers out	177,100	190,481	(13,381)	250,000	77,145	172,855
Total Disbursements	611,100	517,526	93,574	280,000	149,139	130,861
RECEIPTS OVER (UNDER) DISBURSEMENTS	(194,400)	(69,331)	125,069	(39,000)	148,210	187,210
CASH, JANUARY 1	194,638	194,638	0	46,428	46,428	0
CASH, DECEMBER 31	238	125,307	125,069	7,428	194,638	187,210
<b><u>FOCUS ON KIDS FUND</u></b>						
RECEIPTS						
Charges for services	100	0	(100)	300	70	(230)
Interest	0	26	26	0	24	24
Total Receipts	100	26	(74)	300	94	(206)
DISBURSEMENTS						
Office expenditures	0	0	0	0	0	0
Total Disbursements	0	0	0	0	0	0
RECEIPTS OVER (UNDER) DISBURSEMENTS	100	26	(74)	300	94	(206)
CASH, JANUARY 1	742	742	0	648	648	0
CASH, DECEMBER 31	842	768	(74)	948	742	(206)

## Exhibit B

## CARROLL COUNTY, MISSOURI

## COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - VARIOUS FUND

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b><u>TAX MAINTENANCE FUND</u></b>						
RECEIPTS						
Charges for service:	650	1,047	397			
Interest	0	3	3			
Total Receipts	650	1,050	400			
DISBURSEMENTS						
Office expenditures	50	27	23			
Equipment repairs and maintenance	200	0	200			
Mileage and training	150	34	116			
Total Disbursements	400	61	339			
RECEIPTS OVER (UNDER) DISBURSEMENTS	250	989	739			
CASH, JANUARY 1	0	0	0			
CASH, DECEMBER 31	250	989	739			
<b><u>GRANT FUND</u></b>						
RECEIPTS						
Intergovernmental	9,000	9,000	0			
Transfers in	4,500	0	(4,500)			
Total Receipts	13,500	9,000	(4,500)			
DISBURSEMENTS						
Equipment	13,500	9,000	4,500			
Total Disbursements	13,500	9,000	4,500			
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	0	0			
CASH, JANUARY 1	0	0	0			
CASH, DECEMBER 31	0	0	0			
<b><u>HEALTH CENTER FUND</u></b>						
RECEIPTS						
Property taxes	122,000	123,839	1,839	123,000	121,085	(1,915)
Intergovernmental	126,454	132,666	6,212	123,743	124,555	812
Charges for service:	46,333	17,576	(28,757)	31,481	18,426	(13,055)
Interest	4,000	2,013	(1,987)	4,800	3,854	(946)
Other	2,700	5,333	2,633	4,717	1,657	(3,060)
Total Receipts	301,487	281,427	(20,060)	287,741	269,577	(18,164)
DISBURSEMENTS						
Salaries	225,630	202,051	23,579	212,946	217,220	(4,274)
Office expenditures	57,132	48,450	8,682	54,620	47,422	7,198
Equipment	6,250	2,681	3,569	9,720	13,128	(3,408)
Mileage and training	11,000	6,114	4,886	8,500	10,219	(1,719)
Other	1,475	312	1,163	1,955	2,146	(191)
Total Disbursements	301,487	259,608	41,879	287,741	290,135	(2,394)
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	21,819	21,819	0	(20,558)	(20,558)
CASH, JANUARY 1	51,169	51,169	0	71,436	71,727	291
CASH, DECEMBER 31	51,169	72,988	21,819	71,436	51,169	(20,267)

## Exhibit B

## CARROLL COUNTY, MISSOURI

## COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - VARIOUS FUND

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b><u>SENATE BILL 40 BOARD FUND</u></b>						
RECEIPTS						
Property taxes	123,000	123,839	839	122,646	121,085	(1,561)
Intergovernmental	0	2,318	2,318	0	773	773
Interest	900	201	(699)	681	551	(130)
Total Receipts	123,900	126,358	2,458	123,327	122,409	(918)
DISBURSEMENTS						
Office expenditures	136	136	0	135	136	(1)
Contract services	123,625	126,725	(3,100)	142,673	121,651	21,022
Total Disbursements	123,761	126,861	(3,100)	142,808	121,787	21,021
RECEIPTS OVER (UNDER) DISBURSEMENTS	139	(503)	(642)	(19,481)	622	20,103
CASH, JANUARY 1	2,491	2,491	0	21,315	1,869	(19,446)
CASH, DECEMBER 31	2,630	1,988	(642)	1,834	2,491	657
<b><u>RECORDER'S FUND 288</u></b>						
RECEIPTS						
Charges for services	0	0	0	900	1,076	176
Total Receipts	0	0	0	900	1,076	176
DISBURSEMENTS						
Transfers out	1,076	1,076	0	0	0	0
Total Disbursements	1,076	1,076	0	0	0	0
RECEIPTS OVER (UNDER) DISBURSEMENTS	(1,076)	(1,076)	0	900	1,076	176
CASH, JANUARY 1	1,076	1,076	0	0	0	0
CASH, DECEMBER 31	0	0	0	900	1,076	176
<b><u>ASSOCIATE DIVISION INTEREST FUND</u></b>						
RECEIPTS						
Interest	450	261	(189)	350	387	37
Transfers in	0	0	0	0	79	79
Total Receipts	450	261	(189)	350	466	116
DISBURSEMENTS						
Office expenditures	0	0	0	352	1,216	(864)
Total Disbursements	0	0	0	352	1,216	(864)
RECEIPTS OVER (UNDER) DISBURSEMENTS	450	261	(189)	(2)	(750)	(748)
CASH, JANUARY 1	477	477	0	1,034	1,227	193
CASH, DECEMBER 31	927	738	(189)	1,032	477	(555)
<b><u>PROBATE DIVISION INTEREST FUND</u></b>						
RECEIPTS						
Interest				20	17	(3)
Total Receipts				20	17	(3)
DISBURSEMENTS						
Transfers out				0	79	(79)
Total Disbursements				0	79	(79)
RECEIPTS OVER (UNDER) DISBURSEMENTS				20	(62)	(82)
CASH, JANUARY 1				172	62	(110)
CASH, DECEMBER 31				192	0	(192)

Exhibit B

CARROLL COUNTY, MISSOURI

COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL - VARIOUS FUND

	Year Ended December 31,					
	2002			2001		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b><u>CIRCUIT CLERK INTEREST FUND</u></b>						
RECEIPTS						
Interest	1,500	973	(527)	1,500	1,900	400
Total Receipts	1,500	973	(527)	1,500	1,900	400
DISBURSEMENTS						
Office expenditures	0	847	(847)	1,500	0	1,500
Equipment	1,000	0	1,000	0	897	(897)
Other	0	3,266	(3,266)	0	0	0
Total Disbursements	1,000	4,113	(3,113)	1,500	897	603
RECEIPTS OVER (UNDER) DISBURSEMENTS	500	(3,140)	(3,640)	0	1,003	1,003
CASH, JANUARY 1	4,531	4,657	126	3,522	3,654	132
CASH, DECEMBER 31	\$ 5,031	1,517	(3,514)	3,522	4,657	1,135

The accompanying Notes to the Financial Statements are an integral part of this statement.



## Notes to the Financial Statements

CARROLL COUNTY, MISSOURI  
NOTES TO THE FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies

A. Reporting Entity and Basis of Presentation

The accompanying financial statements present the receipts, disbursements, and changes in cash of various funds of Carroll County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county. The funds presented are established under statutory or administrative authority, and their operations are under the control of the County Commission, an elected county official, the Health Center Board, the Senate Bill 40 Board, or the Enhanced 911 Board. The General Revenue Fund is the county's general operating fund, accounting for all financial resources except those required to be accounted for in another fund. The other funds presented account for financial resources whose use is restricted for specified purposes.

B. Basis of Accounting

The financial statements are prepared on the cash basis of accounting; accordingly, amounts are recognized when received or disbursed in cash. This basis of accounting differs from accounting principles generally accepted in the United States of America. Those principles require revenues to be recognized when they become available and measurable or when they are earned and expenditures or expenses to be recognized when the related liabilities are incurred.

C. Budgets and Budgetary Practices

The County Commission and other applicable boards are responsible for the preparation and approval of budgets for various county funds in accordance with Sections 50.525 through 50.745, RSMo 2000, the county budget law. These budgets are adopted on the cash basis of accounting.

Although adoption of a formal budget is required by law, the county did not adopt a formal budget for the Law Enforcement Training-POST Fund and the Enhanced 911 Board Fund for the year ended December 31, 2002.

Warrants issued were in excess of budgeted amounts for the Law Enforcement Training Fund, the Prosecuting Attorney Training Fund, the Senate Bill 40 Board Fund, and the Circuit Clerk Interest Fund in 2002; and the Special Road and Bridge Fund, the Election Services Fund, the Health Center Fund, the Associate Division Interest Fund, and the Probate Division Interest Fund in 2001. Section 50.740, RSMo 2000, prohibits expenditures in excess of the approved budgets.

#### D. Published Financial Statements

Under Sections 50.800 and 50.810, RSMo 2000, the County Commission is responsible for preparing and publishing in a local newspaper a detailed annual financial statement for the county. The financial statement is required to show receipts or revenues, disbursements or expenditures, and beginning and ending balances for each fund. However, the county's published financial statement for the year ended December 31, 2002, did not include the Enhanced 911 Board Fund.

#### 2. Cash

Section 110.270, RSMo 2000, based on Article IV, Section 15, Missouri Constitution, authorizes counties to place their funds, either outright or by repurchase agreement, in U.S. Treasury and agency obligations. In addition, Section 30.950, RSMo 2000, requires political subdivisions with authority to invest in instruments other than depositary accounts at financial institutions to adopt a written investment policy. Among other things, the policy is to commit a political subdivision to the principles of safety, liquidity, and yield (in that order) when managing public funds and to prohibit purchase of derivatives (either directly or through repurchase agreements), use of leveraging (through either reverse repurchase agreements or other methods), and use of public funds for speculation. The county has not adopted such a policy.

In accordance with Statement No. 3 of the Governmental Accounting Standards Board, *Deposits with Financial Institutions, Investments (Including Repurchase Agreements), and Reverse Repurchase Agreements*, disclosures are provided below regarding the risk of potential loss of cash deposits. For the purposes of these disclosures, deposits with financial institutions are demand, time, and savings accounts, including certificates of deposit and negotiable order of withdrawal accounts, in banks, savings institutions, and credit unions.

The county's deposits at December 31, 2002 and 2001, were entirely covered by federal depositary insurance or by collateral securities held by the county's custodial bank in the county's name.

The Health Center Board's and Senate Bill 40 Board's deposits at December 31, 2002 and 2001, were entirely covered by federal depositary insurance.

The Enhanced 911 Board's deposits at December 31, 2002, were entirely covered by federal depositary insurance.

However, because of significantly higher bank balances at certain times during the year, uninsured and uncollateralized balances existed for the Health Center Fund and the Senate Bill 40 Board Fund at those times although not at year-end.

To protect the safety of county deposits, Section 110.020, RSMo 2000, requires depositaries to pledge collateral securities to secure county deposits not insured by the Federal Deposit Insurance Corporation.

## Supplementary Schedule

## Schedule

CARROLL COUNTY, MISSOURI  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal CFDA Number	Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Federal Expenditures	
			Year Ended December 31,	
			2002	2001
U. S. DEPARTMENT OF AGRICULTURE				
	Passed through state			
	Department of Social Services -			
10.550	Food Donation	N/A	\$ 2,208	739
	Department of Health and Senior Services -			
10.557	Special Supplemental Nutrition Program for Women, Infants, and Childre	ERS045-1116W	0	26,918
		ERS045-2116	21,283	9,010
		ERS045-3116W	6,858	0
	Program Total		<u>28,141</u>	<u>35,928</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
	Passed through state			
	Department of Economic Development -			
14.228	Community Development Block Grants/State' Program	2001-PF-09	131,700	0
	Department of Social Services -			
14.231	Emergency Shelter Grants Program	ERO-1640-443	13,405	0
		ERO-1640-406	0	12,890
	Program Total		<u>13,405</u>	<u>12,890</u>
U.S. DEPARTMENT OF JUSTICE				
	Passed through			
	State Department of Public Safety -			
16.554	National Criminal History Improvement Program	95-RU-RX-K011	0	8,817
16.579	Byrne Formula Grant Program	00-NCD-15-B-65	0	1,201
16.592	Local Law Enforcement Block Grants Program	2000-LBG-108	9,000	0

## Schedule

CARROLL COUNTY, MISSOURI  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal CFDA Number	Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Federal Expenditures	
			Year Ended December 31,	
			2002	2001
U. S. DEPARTMENT OF TRANSPORTATION				
	Passed through state			
	Highway and Transportation Commission			
20.205	Highway Planning and Construction	BRO-017(17)	0	1,771
		BRO-017(18)	0	506
		BRO-017(21)	0	1,079
		BRO-017(22)	0	187,234
		BRO-017(27)	0	202
		BRO-017(31)	0	164,688
		BRO-017(33)	0	171,798
		BRO-017(34)	511,178	28,479
		BRO-017(35)	26,924	0
		BRO-017(36)	226,248	0
		BRO-017(37)	196,678	18,540
		BRO-017(38)	58,483	11,357
		BRO-017(39)	21,672	0
		BRO-017(40)	15,523	0
	Program Total		<u>1,056,706</u>	<u>585,654</u>
	Department of Public Safety -			
20.703	Interagency Hazardous Materials Public Sector Training and Planning Grant	N/A	2,154	0
GENERAL SERVICES ADMINISTRATION				
	Passed through state Office of Administration			
39.003	Donation of Federal Surplus Personal Property	N/A	7,077	0
FEDERAL EMERGENCY MANAGEMENT AGENCY				
	Passed through state Department of Public Safety			
83.544	Public Assistance Grant	FEMA-1412-DR-MO	74,894	0
		FEMA-1403-DR-MO	2,218	0
	Program Total		<u>77,112</u>	<u>0</u>
U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
	Passed through state			
	Department of Health and Senior Services -			
93.268	Immunization Grant	N/A	32,827	32,024
	Department of Social Services -			
93.563	Child Support Enforcement	N/A	27,582	22,172
	Department of Health and Senior Services -			
93.575	Child Care and Development Block Grant	PGA067-1116C	1,079	1,101

Schedule

CARROLL COUNTY, MISSOURI  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal CFDA Number	Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Federal Expenditures	
			Year Ended December 31,	
			2002	2001
Department of Health and Senior Services				
93.994	Maternal and Child Health Services: Block Grant to the States	ERS146-3116M	6,807	10,266
		N/A	292	2,912
	Program Total		7,099	13,178
	Total Expenditures of Federal Awards:		\$ 1,396,090	713,704

N/A - Not applicable

The accompanying Notes to the Supplementary Schedule are an integral part of this schedule.



Notes to the Supplementary Schedule

CARROLL COUNTY, MISSOURI  
NOTES TO THE SUPPLEMENTARY SCHEDULE

1. Summary of Significant Accounting Policies

A. Purpose of Schedule and Reporting Entity

The accompanying Schedule of Expenditures of Federal Awards has been prepared to comply with the requirements of OMB Circular A-133. This circular requires a schedule that provides total federal awards expended for each federal program and the Catalog of Federal Domestic Assistance (CFDA) number or other identifying number when the CFDA information is not available.

The schedule includes all federal awards administered by Carroll County, Missouri.

B. Basis of Presentation

OMB Circular A-133 includes these definitions, which govern the contents of the schedule:

*Federal financial assistance* means assistance that non-Federal entities receive or administer in the form of grants, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance, but does not include amounts received as reimbursement for services rendered to individuals . . . .

*Federal award* means Federal financial assistance and Federal cost-reimbursement contracts that non-Federal entities receive directly from Federal awarding agencies or indirectly from pass-through entities. It does not include procurement contracts, under grants or contracts, used to buy goods or services from vendors.

Accordingly, the schedule includes expenditures of both cash and noncash awards.

C. Basis of Accounting

Except as noted below, the schedule is presented on the cash basis of accounting, which recognizes amounts only when disbursed in cash.

Amounts for the Food Donation Program (CFDA number 10.550) represent the dollar value assigned to commodities based on prices provided by the state Department of Social Services. Amounts for the Donation of Federal Surplus Personal Property (CFDA number 39.003) represent the estimated fair market value of property at the time of receipt.

Amounts for the Immunization Grants Program (CFDA number 93.268) represent the original acquisition cost of vaccines obtained by the Health Center through the state Department of Health and Senior Services. Amounts for the Maternal and Child Health Services Block Grant to the States Program (CFDA number 93.994) include both cash disbursements and the original acquisition cost of vaccines.

2. Subrecipients

Of the federal expenditures presented in the schedule, the county provided \$13,405 and \$12,890 to a subrecipient under the Emergency Shelter Grants Program (CFDA number 14.231) during the years ended December 31, 2002 and 2001, respectively.

FEDERAL AWARDS -  
SINGLE AUDIT SECTION

## State Auditor's Report



**CLAIRE C. McCASKILL**  
**Missouri State Auditor**

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH  
REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL  
CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

To the County Commission  
and  
Officeholders of Carroll County, Missouri

Compliance

We have audited the compliance of Carroll County, Missouri, with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to its major federal program for the years ended December 31, 2002 and 2001. The county's major federal program is identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to its major federal program is the responsibility of the county's management. Our responsibility is to express an opinion on the county's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the county's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the county's compliance with those requirements.

In our opinion, Carroll County, Missouri, complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the years ended December 31, 2002 and 2001.

#### Internal Control Over Compliance

The management of Carroll County, Missouri, is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the county's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with the applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended for the information and use of the management of Carroll County, Missouri; federal awarding agencies and pass-through entities; and other applicable government officials. However, pursuant to Section 29.270, RSMo 2000, this report is a matter of public record and its distribution is not limited.

A handwritten signature in black ink, reading "Claire McCaskill". The signature is fluid and cursive, with the first name "Claire" written in a larger, more prominent script than the last name "McCaskill".

Claire McCaskill  
State Auditor

June 12, 2003 (fieldwork completion date)

Schedule



CARROLL COUNTY, MISSOURI  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(INCLUDING MANAGEMENT'S PLAN FOR CORRECTIVE ACTION)  
YEARS ENDED DECEMBER 31, 2002 AND 2001

**Section I - Summary of Auditor's Results**

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

Material weaknesses identified?        yes   x   no

Reportable conditions identified that are  
not considered to be material weaknesses?        yes   x   none reported

Noncompliance material to the financial statements  
noted?        yes   x   no

Federal Awards

Internal control over major program:

Material weaknesses identified?        yes   x   no

Reportable conditions identified that are  
not considered to be material weaknesses?        yes   x   none reported

Type of auditor's report issued on compliance for  
major program: Unqualified

Any audit findings disclosed that are required to be  
reported in accordance with Section .510(a) of OMB  
Circular A-133?        yes   x   no

Identification of major program:

CFDA or Other Identifying <u>Number</u>	<u>Program Title</u>
20.205	Highway Planning and Construction

Dollar threshold used to distinguish between Type A and Type B programs:

\$300,000

Auditee qualified as a low-risk auditee?

\_\_\_\_\_ yes        x   no

## **Section II - Financial Statement Findings**

This section includes no audit findings that *Government Auditing Standards* requires to be reported for an audit of financial statements.

## **Section III - Federal Award Findings and Questioned Costs**

This section includes no audit findings that Section .510(a) of OMB Circular A-133 requires to be reported for an audit of federal awards.

Follow-Up on Prior Audit Findings for an  
Audit of Financial Statements Performed in Accordance  
With *Government Auditing Standards*

CARROLL COUNTY, MISSOURI  
FOLLOW-UP ON PRIOR AUDIT FINDINGS FOR AN  
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH *GOVERNMENT AUDITING STANDARDS*

The prior audit report issued for the two years ended December 31, 2000, included no audit findings that *Government Auditing Standards* requires to be reported for an audit of financial statements.

Summary Schedule of Prior Audit Findings  
in Accordance With OMB Circular A-133

CARROLL COUNTY, MISSOURI  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
IN ACCORDANCE WITH OMB CIRCULAR A-133

Section .315 of OMB Circular A-133 requires the auditee to prepare a Summary Schedule of Prior Audit Findings to report the status of all findings that are relative to federal awards and included in the prior audit report's Schedule of Findings and Questioned Costs. The summary schedule also must include findings reported in the prior audit's Summary Schedule of Prior Audit Findings, except those listed as corrected, no longer valid, or not warranting further action.

Section .500(e) of OMB Circular A-133 requires the auditor to follow up on these prior audit findings; to perform procedures to assess the reasonableness of the Summary Schedule of Prior Audit Findings; and to report, as a current year finding, when the auditor concludes that the schedule materially misrepresents the status of any prior findings.

The prior audit report issued for the two years ended December 31, 2000, included no audit findings that Section .510(a) of OMB Circular A-133 requires to be reported for an audit of federal awards.

## MANAGEMENT ADVISORY REPORT SECTION

Management Advisory Report -  
State Auditor's Findings



CARROLL COUNTY, MISSOURI  
MANAGEMENT ADVISORY REPORT -  
STATE AUDITOR'S FINDINGS

We have audited the financial statements of various funds of Carroll County, Missouri, as of and for the years ended December 31, 2002 and 2001, and have issued our report thereon dated June 12, 2003. We also have audited the compliance of Carroll County, Missouri, with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to its major federal program for the years ended December 31, 2002 and 2001, and have issued our report thereon dated June 12, 2003.

We also have audited the operations of elected officials with funds other than those presented in the financial statements. As applicable, the objectives of this audit were to:

1. Determine the internal controls established over the transactions of the various county officials.
2. Review and evaluate certain other management practices for efficiency and effectiveness.
3. Review certain management practices and financial information for compliance with applicable legal provisions.

Our audit was conducted in accordance with applicable standards contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and included such procedures as we considered necessary in the circumstances. In this regard, we reviewed accounting and bank records and other pertinent documents and interviewed various personnel of the county officials.

As part of our audit, we assessed the controls of the various county officials to the extent we determined necessary to evaluate the specific matters described above and not to provide assurance on those controls. With respect to controls, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation and we assessed control risk.

Our audit was limited to the specific matters described in the preceding paragraphs and was based on selective tests and procedures considered appropriate in the circumstances. Had we performed additional procedures, other information might have come to our attention that would have been included in this report.

The accompanying Management Advisory Report presents our findings arising from our audit of the elected county officials referred to above. In addition, this report includes findings other than those, if any, reported in the accompanying Schedule of Findings and Questioned Costs. These findings resulted from our audit of the financial statements of Carroll County but do not meet the criteria for inclusion in the written report on compliance and on internal control over financial reporting that is required for an audit performed in accordance with *Government Auditing Standards*.

**1.****Budgetary Practices**

- A. Disbursements exceeded budgeted amounts in various funds as follows:

<u>Fund</u>	<u>Year Ended December 31,</u>	
	<u>2002</u>	<u>2001</u>
Law Enforcement Training	\$ 877	N/A
Prosecuting Attorney Training	254	N/A
Circuit Clerk Interest	3,113	N/A
Special Road and Bridge	N/A	13,895
Election Services	N/A	260
Associate Division Interest	N/A	864

Actual disbursements exceeded budgeted amounts for the various funds because it appears some officials are not adequately monitoring the budgetary status of these funds. Discussions with county officials noted that the Prosecuting Attorney Training and Election Services budgets were exceeded due to additional training expenditures for a new employee in 2002, and the County Clerk attending training in late 2001. The Law Enforcement Training budget was exceeded due to the transfer of monies to a new POST Fund. Although the County Clerk and the County Commission were aware that the Special Road and Bridge budget would be exceeded, it was necessary to make a payment at the end of the year on a bridge project eligible for reimbursement by the state. The Circuit Clerk's interest budget was exceeded due to the payout of a large sum of interest on a large court case during 2002. However, amended budgets were not filed nor were explanations of these expenditures included in the County Commission minutes.

It was ruled in State ex rel. Strong v. Cribb, 364 Mo. 1122, 273 S.W.2d 246 (1954) that strict compliance with the county budget law is required by county officials. If there are valid reasons which necessitate excess expenditures, budget amendments should be made following the same process by which the annual budget is approved, including holding public hearings and filing the amended budget with the State Auditor's Office. In addition, Section 50.622, RSMo, 2000, provides that counties may amend the annual budget during any year in which the county receives additional funds which could not be estimated when the budget was adopted and the county shall follow the same procedures required for adoption of the annual budget to amend its budgets.

- B. In April 2002, the taxpayers passed a sales tax for 911 emergency services. A board was appointed in June 2002 to govern the emergency 911 system until future elections are held to elect new board members. Although the board had revenues of \$86,801 and expenditures of \$68,830, a budget was not prepared for the year ended December 31, 2002. Additionally, while no 2003 budget was prepared, at our request the Chairman of the board prepared a budget for the year ended December 31, 2003, and filed the approved budget with the State Auditor's Office as required

by law. The 911 board should prepare an annual budget to enable it to effectively evaluate its financial resources.

**WE RECOMMEND:**

- A. The County Commission, Circuit Clerk, and the Associate Division court not authorize disbursements in excess of budgeted amounts. If necessary, extenuating circumstances should be fully documented and the budgets properly amended and filed with the State Auditor's Office.
- B. The Enhanced 911 Board prepare budgets for each year in accordance with Chapter 50, RSMo 2000.

**AUDITEE'S RESPONSE**

*The County Commission and County Clerk responded as follows:*

- A. *Budgets are monitored quarterly by the County Commission and County Clerk with copies of individual budget balances provided to each applicable official. However, in extenuating circumstances, it is necessary to exceed the budget at the end of the year and there is not time to amend the budget.*

*The Circuit Clerk responded as follows:*

- A. *The 2002 budget was exceeded due to unusual circumstances. In the future, the budget will be amended when necessary.*

*The Associate Circuit Judge responded as follows:*

- A. *The funds were available for expenditure, but not all of the expenditure was budgeted. In the future, we will monitor this situation more closely.*

*The Chairman of the Enhanced 911 board responded as follows:*

- B. *The Carroll County Commission did not notify us to prepare a budget, but we will prepare a budget for 2004.*

<b>2. Ex Officio County Collector's Bond Coverage</b>
-------------------------------------------------------

The Ex Officio County Collector's bond for the term of April 2001 through March 2005 is less than required by state law. The Ex Officio County Collector is bonded monthly for \$40,000 with a specific increase rider of \$560,000 during the month of December for a maximum of \$600,000. Section 52.020.2, RSMo 2000, provides that if daily deposits are required to be made, the county commission may require that the bond of the county collector be written on a monthly basis and such bond shall be in the sum equal to one-fourth

of the amount collected during the same month of the year immediately preceding his election or appointment, plus ten percent of the amount.

Since daily deposits are made, the amount of bond required during the month of December, based on December 1999 collections, would be approximately \$642,211. Therefore, the Ex Officio County Collector is under bonded by over \$42,000. The County Commission and the Ex Officio County Collector should review the bond coverage annually to ensure that sufficient bond coverage is obtained.

**WE RECOMMEND** the County Commission and the Ex Officio County Collector ensure the bond coverage is sufficient as required by Section 52.020, RSMo 2000.

### **AUDITEE'S RESPONSE**

*The County Commission and County Clerk responded as follows:*

*We will take bids and increase the bond coverage to the maximum \$750,000 for the Ex Officio County Collector's term.*

<b>3. Sheriff's Accounting Procedures</b>
-------------------------------------------

The Sheriff collects various criminal and civil fees, bonds, gun permit fees, phone commissions, and reimbursements for boarding and transporting prisoners totaling approximately \$136,000 during the year ended December 31, 2002. The Sheriff also maintains a commissary for the prisoners and seized evidence property items held in connection with criminal cases. Receipts are not deposited on a timely basis, receipt slips do not always indicate the method of payment, an inventory record of commissary items is not maintained, and some seized property items and applicable case numbers were not recorded properly on evidence forms.

A. Our review of receipts and deposits noted the following:

- 1) Receipts are not deposited on a timely basis. Currently, receipts are deposited two or three times per week. To adequately safeguard receipts and reduce the risk of loss or misuse of funds, receipts should be deposited daily or when accumulated receipts exceed \$100.
- 2) The method of payment was not consistently recorded on the receipt slips issued. To ensure receipts are handled properly, the method of payment should be noted on each receipt slip and the composition (cash and checks) should be reconciled to the composition of bank deposits.

- B. The Sheriff provides commissary services whereby inmates are allowed to purchase snacks and personal items. The Sheriff's office does not maintain inventory records of commissary items. To adequately account for commissary merchandise, a detailed inventory ledger should be maintained. Inventory records should document the beginning balance for each item, items purchased, items sold or otherwise disposed of, and the ending balance of each item. Periodic physical inventory counts should be performed and reconciled to inventory records. Loss, misuse, or theft of commissary inventory may go undetected without adequate inventory records.
- C. The Sheriff maintains records over seized property related to various court cases. Our review noted that some seized property items and some applicable case numbers were not recorded properly on the seized property evidence forms. In addition, a periodic physical inventory was not performed for comparison with the inventory records.

Considering the often sensitive nature of the seized property, adequate internal controls are essential and would significantly reduce the risk of theft or misuse of the stored items. All seized property items and the applicable case numbers should be properly recorded on evidence property forms. In addition, periodic physical inventories should be performed and the results compared to the inventory records to ensure that seized property is accounted for properly.

Condition B was also noted in our prior audit report.

**WE RECOMMEND** the Sheriff:

- A.1 Deposit receipts daily or when accumulated receipts exceed \$100.
  - 2. Require the method of payment be consistently recorded on the receipt slips issued and reconcile the composition of receipts to the composition of bank deposits.
- B. Maintain inventory records for commissary items and reconcile inventory records to periodic physical inventory counts. Any discrepancies should be investigated in a timely manner.
- C. Ensure all seized property items and the applicable case numbers are properly recorded on evidence property forms. In addition, a periodic inventory should be performed and compared to the inventory listing and any discrepancies should be investigated in a timely manner.

### **AUDITEE'S RESPONSE**

*The County Sheriff responded as follows:*

- A.1. We will make every effort to make a deposit when \$100 is received.*
- 2. We will make every effort to record the method of payment on all receipt slips.*
- B. An inventory reconciliation has been implemented through maintaining receipt of sales and individual inmate orders. A beginning balance as well as an ending carry over balance is being recorded. A physical inventory has already been performed and will be done monthly.*
- C. Items not properly recorded have been either recorded or disposed of in the proper manner. All other items will be properly recorded on evidence property forms. A physical evidence inventory has been completed and will be conducted periodically.*

## Follow-Up on Prior Audit Findings

CARROLL COUNTY, MISSOURI  
FOLLOW-UP ON PRIOR AUDIT FINDINGS

In accordance with *Government Auditing Standards*, this section reports the auditor's follow-up on action taken by Carroll County, Missouri, on findings in the Management Advisory Report (MAR) of the audit report issued for the two years ended December 31, 1998. The prior recommendations which have not been implemented, but are considered significant, are repeated in the current MAR. Although the remaining unimplemented recommendations are not repeated, the county should consider implementing those recommendations.

1. Tax Book Procedures

- A. The back tax books prepared by the County Clerk included only the most current delinquent year and the County Clerk did not verify the delinquent totals of prior years as reported by the Ex Officio Collector. In addition, a back tax aggregate abstract had not been prepared for the years ended February 28, 1998 and 1999.
- B. The County Clerk did not maintain an account book with the Ex Officio County Collector.
- C. The Ex Officio County Collector made abatement changes to the property tax records and there was no independent and subsequent comparison of approved court-ordered abatements to the actual changes to the property tax data files or to amounts reflected on the Ex Officio County Collector's annual settlement.

Recommendation:

- A. The County Clerk prepare back tax books for all delinquent years or verify the totals reported by the Ex Officio County Collector. In addition, the County Clerk should prepare the back tax aggregate abstract and file it with the Department of Revenue.
- B. The County Clerk establish and maintain an account book with the Ex Officio County Collector for the County Commission to use to verify the accuracy of the Ex Officio County Collector's annual settlements.
- C. The County Commission revise the abatement process so that the Ex Officio County Collector does not have the capability to make such changes to tax data without other controls in place.

Status:

- A, B  
&C. Implemented.



2. Ex Officio County Collector's Procedures

- A. The Ex Officio County Collector did not file annual settlements with the County Commission on a timely basis.
- B. The balance of the Ex Officio County Collector's primary bank account had not been reconciled with the accounting records.
- C. The Ex Officio County Collector did not maintain an account book during the two years ended February 28, 1999.

Recommendation:

The Ex Officio County Collector:

- A. File annual settlements in a timely manner.
- B. Reconcile the balance of the primary bank account to the checkbook balance and turnover on a monthly basis.
- C. Maintain an account book to assist her in the preparation of the annual settlements.

Status:

A, B  
&C. Implemented.

3. Circuit Clerk's Open Items

The Circuit Clerk prepared monthly open items listings for the fee account and compared the total open items with the reconciled cash balance of this account; however, these comparisons consistently identified differences between the two totals, which were not adequately investigated and resolved.

Recommendation:

The Circuit Clerk prepare a complete listing of open items and reconcile monthly listings of open items to the reconciled cash balance. Any differences should be investigated and explained.

Status:

Implemented.

4. Prosecuting Attorney's Records and Procedures

- A. Bad check fees were not always disbursed to the County Treasurer on a timely basis. In addition, some monthly reports of fees were not filed with the County Commission in a timely manner.
- B. The method of payment (cash, check, or money order) was not consistently indicated on the receipt slips.
- C. An adequate system to account for all bad checks received by the Prosecuting Attorney's office as well as subsequent disposition of these bad checks had not been established.

Recommendation:

The Prosecuting Attorney:

- A. Transmit bad check fees to the County Treasurer in a timely manner and file monthly reports with the County Commission as required.
- B. Indicate the method of payment on all receipt slips written and reconcile the composition of recorded receipts to bank deposits.
- C. Maintain a log to adequately account for bad check complaints received, as well as the ultimate disposition of the related bad checks.

Status:

A, B  
&C. Implemented.

5. Sheriff's Commissary Account

- A. The total of the inmates' monies in the commissary checking account was not adequately reconciled to the total of the individual prisoner balances. A monthly listing of individual inmate balances was prepared and compared to the book balance; however, the balances could not be reconciled to the balance in the bank account because the account also contained the commissary monies for which no separate accounting record was maintained.
- B. No inventory records were maintained to account for the items purchased and sold through the commissary.

Recommendation:

The Sheriff:

- A. Maintain records to account for the balance of commissary monies and reconcile this balance and the total of individual inmate balances to the bank account on a monthly basis.
- B. Consider maintaining perpetual inventory records for all commissary inventory items and ensure a physical count of inventory is performed periodically by an employee independent of daily commissary operations. The results of the physical count should be compared to the perpetual inventory records and discrepancies should be investigated in a timely manner.

Status:

- A. Implemented.
- B. Not implemented. See MAR No. 3.

6. Public Administrator

Monies received on behalf of the Public Administrator for the sale of real estate for one estate were not deposited in the estate's bank account but were deposited into a bank account controlled by the attorney for the case. As a result, the estate lost potential interest earnings on the proceeds from the sale of real estate.

Recommendation:

The Public Administrator ensure all monies received on behalf of his estates are collected and deposited by him in a timely manner. If monies or assets do not come to him directly, he should ensure they are turned over to him in a timely fashion.

Status:

Implemented.

7. Senate Bill 40 Board

- A. The Senate Bill 40 Board approved expenditures in excess of budgeted amounts. There were no formal amendments filed nor any mention in the board minutes as to why the budgeted amounts were exceeded.
- B. The Senate Bill 40 Board budgets contained several misclassifications of both budgeted and actual receipts.

- C. The Senate Bill 40 Board's funds on deposit exceeded the FDIC coverage and no collateral securities were pledged by the depository bank to cover the monies in excess of the FDIC coverage.
- D. The board president who was responsible for co-signing checks was not bonded.
- E. A Senate Bill 40 Board member's husband served as president of two of the not-for-profit boards and the treasurer of the other not-for-profit board which received funding from the county board. Because the Senate Bill 40 Board and these three entities transacted business with each other, this situation had presented a conflict of interest.

Recommendation:

The Senate Bill 40 Board:

- A. Not authorize expenditures in excess of budgeted amounts. If additional expenditures are necessary, the budget should be amended and the circumstances adequately documented.
- B. Ensure budget information is properly classified and agreed to the accounting records.
- C. Ensure adequate collateral securities are pledged for all funds on deposit in excess of FDIC coverage.
- D. Consider obtaining adequate bond coverage for all individuals with access to monies.
- E. Discuss this matter with the County Commission and the need to ensure future appointments to the Senate Bill 40 Board will not result in a possible conflict of interest with groups which the county board conducts business.

Status:

- A. For the year ended December 31, 2002, the Senate Bill 40 Board approved expenditures in excess of budgeted amounts of \$3,100. The budget was not amended since the expenditure occurred in December 2002, but the expenditure was approved by the Senate Bill 40 Board.

B&D. Implemented.

- C. Not implemented. The Senate Bill 40 Board bank account exceeded the \$100,000 FDIC coverage limit for several days in February and March of 2001 and 2002, and for six days in February 2003. The board obtained additional collateral securities in

2001 but did not obtain securities in 2002 and 2003. Although not repeated in the

current MAR, our recommendation remains as stated above.

- E. Not implemented. As noted in the prior audit report, the Senate Bill 40 board and County Commission indicated that it is sometimes difficult to find any volunteers that are willing to serve on the various boards. Although not repeated in the current MAR, our recommendation remains as stated above.

## STATISTICAL SECTION

History, Organization, and  
Statistical Information

CARROLL COUNTY, MISSOURI  
HISTORY, ORGANIZATION,  
AND STATISTICAL INFORMATION

Organized in 1833, the county of Carroll was named after Charles Carroll, a local resident and a signer of the Declaration of Independence. Carroll County is a township-organized, third-class county and is part of the Eighth Judicial Circuit. The county seat is Carrollton.

Carroll County's government is composed of a three-member county commission and separate elected officials performing various tasks. The county commission has mainly administrative duties in setting tax levies, appropriating county funds, appointing board members and trustees of special services, accounting for county property, maintaining approximately 365 county bridges, and performing miscellaneous duties not handled by other county officials. Principal functions of these other officials relate to judicial courts, law enforcement, property assessment, property tax collections, conduct of elections and maintenance of financial and other records important to the county's citizens. The townships maintain approximately 865 miles of county roads.

The county's population was 12,131 in 1980 and 10,285 in 2000. The following chart shows the county's change in assessed valuation since 1980:

	Year Ended December 31,					
	2002	2001	2000	1999	1985*	1980**
	(in millions)					
Real estate	\$ 65.0	64.5	63.7	63.2	40.3	33.0
Personal property	22.7	22.4	20.8	20.5	11.8	12.2
Railroad and utilities	39.1	36.8	36.8	37.2	33.1	27.2
Total	\$ 126.8	123.7	121.3	120.9	85.2	72.4

\* First year of statewide reassessment.

\*\* Prior to 1985, separate assessments were made for merchants' and manufacturers' property. These amounts are included in real estate.

Carroll County's property tax rates per \$100 of assessed valuations were as follows:

	Year Ended December 31,			
	2002	2001	2000	1999
General Revenue Fund	\$ .2512	.2523	.2595	.2600
Special Road and Bridge Fund*	.0000	.0000	.0000	.0000
Johnson Grass Fund	.0000	.0000	.0000	.0200
Health Center Fund	.0996	.1000	.1000	.1000
Senate Bill 40 Board Fund	.0996	.1000	.1000	.1000

\* The county retains \$.05 per \$100 assessed valuation from each township's road and bridge levy and the township's voter approved additional levy to use for road and bridge purposes.



Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on September 1 and payable by December 31. Taxes paid after December 31 are subject to penalties. The county and townships bill and collect property taxes for themselves and most other local governments. Taxes collected were distributed as follows:

	Year Ended February 28 (29),			
	2003	2002	2001	2000
State of Missouri	38,234	37,214	36,449	36,928
General Revenue Fund	337,137	330,899	333,657	318,580
Special Road and Bridge Fund	19,334	18,138	18,160	18,875
Assessment Fund	77,792	74,634	71,490	70,902
Health Center Fund	125,657	122,553	120,395	121,346
Senate Bill 40 Board Fund	125,657	122,553	120,396	121,348
Drainage III Fund	24,352	24,509	24,249	24,025
Johnson Grass Fund	239	209	882	22,575
Tax Maintenance Fund	1,969	0	0	0
Townships	863,354	848,590	833,775	846,666
School districts	4,800,702	4,640,946	4,273,638	4,297,926
Ambulance district	344,164	339,500	332,811	331,240
Fire protection districts	204,811	204,208	195,167	178,814
Golden Age Nursing Home	4,904	4,724	4,892	4,410
Big Creek and Hurricane Creek Watershed District	13,251	13,370	24,698	24,004
Drainage Districts	698	3,754	743	151
Cities	53,661	51,582	49,557	48,041
County Clerk	625	678	539	430
County Employees' Retirement Fund	25,066	21,217	19,743	19,653
Other	5,278	466	25,534	0
Commissions and fees:				
Township Collectors	49,242	49,216	46,903	46,093
General Revenue Fund	97,789	88,660	85,687	89,714
Total	\$ 7,213,916	6,997,620	6,619,365	6,621,721

Percentages of current taxes collected were as follows:

	Year Ended February 28 (29),			
	2003	2002	2001	2000
Real estate	92.1	93.2	93.6	93.2
Personal property	87.1	87.1	88.1	91.1
Railroad and utilities	100.0	100.0	100.0	100.0

Carroll County also has the following sales taxes; rates are per \$1 of retail sales:

	Rate	Expiration Date	Required Property Tax Reduction	
General	\$ .0050	None	50	%
Capital improvements	.0050	March 31, 2004	None	
Emergency 911	.0075	None	None	

The elected officials and their compensation paid for the year ended December 31 (except as noted) are indicated below.

Officeholder	2003	2002	2001	2000	1999
County-Paid Officials:					
Nelson Heil, Presiding Commissioner	\$	24,647	24,647	23,568	23,568
Donald Vantrump, Associate Commissioner		22,647	22,647	21,568	21,568
David Martin, Associate Commissioner		22,647	22,647		
Loren Esten Wright, Associate Commissioner				21,568	21,568
Peggy McGaugh, County Clerk		34,314	34,314	32,680	32,680
Kevin L. Walden, Prosecuting Attorney		40,635	40,635	38,700	38,700
Joe Arnold, Sheriff		37,926	37,926	36,000	36,000
Steven W. Bittiker, County Coroner		9,933	9,933	6,000	6,000
Roy Barclay Staton, Public Administrator (1)		13,060	32,335	82,766	20,747
Alta O'Neal, Treasurer and Ex Officio County Collector, year ended March 31,	34,747	34,315	27,591	27,250	
Wanda Musick Witthar, County Assessor (2), year ended August 31,		35,214	35,214	34,669	33,580
Marcus J. Magee, County Surveyor (3)					

(1) The 1999 amount includes \$6,000 in salary plus fees received from probate cases. Beginning in 2000, compensation is on a fee basis.

(2) Includes \$900 annual compensation received from the state.

(3) Compensation on a fee basis.

State-Paid Officials:

Cheryl A. Mansur, Circuit Clerk and Ex Officio Recorder of Deeds	47,300	47,300	46,126	44,292
Robert A. Bryant, Associate Circuit Judge	96,000	96,000	97,382	87,235

In April 2002, the taxpayers approved a sales tax for emergency 911 services. A 911 board was appointed in June 2002 to serve until the April 2003 election for new board members.